

ABSTRACT OF THE DISCLOSURE

5 An encoding device includes an encoding section for
generating bit streams having a variable frame length from
an input audio signal, a maximum frame length of the bit
streams being fixed; a storage section for storing the bit
streams generated by the encoding section; and a transfer
section for transferring the bit streams at a prescribed
transfer rate. The storage section includes a buffer having
10 a capacity corresponding to at least a value which is
obtained by subtracting an amount of the bit streams
transferable in one frame time period at a minimum possible
transfer rate from a value of twice the maximum frame length.

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